

SENATOR MORRISSEY: Time. Senator Abboud is next.

SENATOR ABOUD: Question.

SENATOR MORRISSEY: Senator Abboud, I do not...the Chair does not feel there has been fair debate on this issue yet.

SENATOR ABOUD: Okay.

SENATOR MORRISSEY: Senator Wehrbein.

SENATOR WEHRBEIN: Yes, Mr. Speaker and members, I appreciate the chance to talk. I thought I wasn't going to. I don't know quite where to start, but I guess maybe I will be corrected if some don't disagree, but one of the things that concerns me, I hate to see the rural-urban split, but I guess we have to be anxious...honest that that is part of what is coming out of this. But I have a strong perception in here as we go along that there is a feeling agriculture isn't paying its fair share. On the other hand, I don't really hear others saying that when we put on the sales and income tax that we are putting it on the sales and income tax because the average taxpayer isn't paying their fair share. In other words, I don't think you hear any interests, business, or agriculture, or otherwise, saying that the other, the individual taxpayer, isn't paying their fair share. That isn't the issue. But I do hear in reverse that agriculture, and perhaps business, is not paying their fair share. And that is one of the things that bothers me because I want to try to be fair, and I don't like being on the defensive for agriculture, in my case, which you, obviously, all know, but that is what the position I get put in many times because of some of the statements and so forth made on this. I have some figures, and I am not going to dwell on them, but they came straight from the Department of Revenue; 1989, farmers and ranchers paid an average of \$701 in income tax, all others paid an average of \$641. It is about a \$60 difference; 1988, farmers and ranchers paid average of \$630 in sales tax, others paid an average of \$531. All that really shows is that farmers and ranchers, in this case, have paid slightly more in income tax, and in sales tax than others. Now one of these studies was in the Nebraska Taxpayer Profile Study that the Research Foundation put out. All I am saying is it doesn't indicate that they are not paying their fair share. Perhaps some think that they should pay more. I guess I am not going to go on and on, on